

**DISTRICT ATTORNEY OF THE
TWENTY-THIRD JUDICIAL DISTRICT
PARISHES OF ASCENSION,
ASSUMPTION, AND ST. JAMES, LOUISIANA**

Annual Financial Report

For the Year Ended December 31, 2008

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 6/17/09

**DISTRICT ATTORNEY OF THE
TWENTY-THIRD JUDICIAL DISTRICT
PARISHES OF ASCENSION, ASSUMPTION, AND ST. JAMES, LOUISIANA
Annual Financial Report
For the Year Ended December 31, 2008**

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DISTRICT ATTORNEY OF THE TWENTY-THIRD JUDICIAL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended December 31, 2008

Our discussion and analysis of District Attorney of the Twenty-Third Judicial District, Parishes of Ascension, Assumption and St. James, Louisiana's (District Attorney) financial performance provides an overview of the financial activities for the year. Please read it in conjunction with the basic financial statements and the accompanying notes to the financial statements.

OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report consists of a series of financial statements. The Government-Wide Financial Statements (GWFS) - The Statement of Net Assets and the Statement of Activities provide information about the financial activities as a whole and present a longer-term view of the finances. Fund Financial Statements (FFS) - The Balance Sheet and the Statement of Revenues, Expenditures and Changes in Fund Balances tell how these services were financed in the short term as well as what remains for future spending. Fund Financial Statements also report the operations in more detail than the Government-Wide Statements by providing information about the most significant funds.

Our auditor has provided assurance in his independent auditor's report, located immediately following this MD&A, that the Basic Financial Statements are fairly stated. The auditor regarding the Required Supplemental Information is providing varying degrees of assurance. A user of this report should read the independent auditor's report carefully to ascertain the level of assurance being provided for each of the other parts in the Financial Section.

Government-Wide Financial Statements

One of the most important questions asked about the finances is, "Is the District Attorney as a whole better off or worse off as a result of the year's activities?" The Statement of Net Assets and the Statement of Activities report information about the entity as a whole and about its activities in a way that helps answer this question. These statements include all assets and liabilities using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

These two statements report the net assets and changes in them. You can think of the net assets—the difference between assets and liabilities—as one way to measure the financial health, or financial position. Over time, increases or decreases in the net assets are one indicator of whether its financial health is improving or deteriorating.

DISTRICT ATTORNEY OF THE TWENTY-THIRD JUDICIAL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended December 31, 2008

Fund Financial Statements

The Fund Financial Statements provide detailed information about the most significant funds—not the operations as a whole. Some funds are required to be established by State laws. Other funds are established to help control and manage money for particular purposes (such as the Worthless Check Collection Fund) or to show that it is meeting legal responsibilities for using certain taxes, grants, and other money (such as the Title IV-D Fund).

The District Attorney utilizes the governmental type of fund with the following accounting approach. Most of the basic services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end that are available for spending. These funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the general government operations and the basic services it provides. Governmental fund information helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance programs. We describe the relationship (or differences) between governmental activities (reported in the Statement of Net Assets and the Statement of Activities) and governmental funds in reconciliations at the bottom and following the fund financial statements.

FINANCIAL HIGHLIGHTS

Our financial statements provide these insights into the results of this year's operations:

- As a result of this year's operations, total net assets were \$2,406,832. Net assets increased by \$140,532 from the previous year of \$2,266,300.
- Total net assets are comprised of the following:
 - (1) Invested in capital assets of \$122,402 - the net book value of property and equipment;
 - (2) Restricted net assets of \$46,213 that is externally imposed by the grantor.
 - (3) Unrestricted net assets of \$2,238,217 that represent the portion available to maintain continuing obligations to citizens and creditors.
- The governmental funds reported total ending fund balance – all considered unreserved of \$2,222,161. Fund balance for governmental activities increased by \$165,595 from the prior year - \$2,052,566.
- Total spending for all judicial activities was \$3,299,225, which was \$90,568 less than the fines and costs charged, and the grants and contributions received for these activities - \$3,389,793. General revenues of interest earnings (\$31,401) and other revenues (\$18,562) totaling \$140,532 increased the change in net assets.

DISTRICT ATTORNEY OF THE TWENTY-THIRD JUDICIAL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended December 31, 2008

FINANCIAL ANALYSIS OF THE DISTRICT ATTORNEY AS A WHOLE (GWFS)

The Statement of Net Assets and the Statement of Activities reports only one type of activity - governmental activities. Most of the basic judicial services are reported as this type. Fines and fees charged to the public finance most of these activities.

Our analysis below focuses on the net assets of the governmental-type activities:

Condensed Statement of Net Assets

	2008	2007	Dollar Change	Total Percent Change
Current and Other Assets	\$ 2,375,698	\$ 2,180,980	\$ 194,718	8.9%
Capital Assets	122,402	149,512	(27,110)	-18.1%
Total Assets	2,498,100	2,330,492	167,608	7.2%
Current Liabilities	91,268	64,192	27,076	42.2%
Total Liabilities	91,268	64,192	27,076	42.2%
Invested in Capital Assets	122,402	149,512	(27,110)	-18.1%
Restricted	46,213		46,213	100.0%
Unrestricted	2,238,217	2,116,789	121,428	5.7%
Total Net Assets	\$ 2,406,832	\$ 2,266,301	\$ 140,531	6.2%

As a result of this year's operations, net assets increased by \$140,532. The overall financial position improved during the year. Unrestricted net assets—the part of net assets that can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation, or other legal requirements—absorbed most of the increase this year. The balance in net assets - \$2,406,832 represents the accumulated results of all past years' operations.

Our analysis below focuses on the net assets of the governmental-type activities:

Condensed Statement of Activities

	2008	2007	Dollar Change	Total Percent Change
Total program expenses	\$ (3,299,225)	\$ (3,000,827)	\$ (298,398)	-9.9%
Total program revenues	3,389,793	3,369,962	19,831	0.6%
Net program income	90,568	369,135	(278,567)	-9.4%
General revenues	49,963	80,856	(30,893)	-38.2%
Change in Net Assets	140,531	449,991	(309,460)	-47.6%

DISTRICT ATTORNEY OF THE TWENTY-THIRD JUDICIAL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended December 31, 2008

Net Assets:

Beginning of the year	2,266,301	1,816,309	449,992	24.8%
End of the year	<u>\$ 2,406,832</u>	<u>\$ 2,266,301</u>	<u>\$ 140,531</u>	6.2%

The total revenues for the year in governmental activities were \$3,389,793 (\$1,805,186 in charges for services and \$1,584,607 in operating and grant contributions and \$31,401 in investment earnings and \$18,562 in other revenues). The total cost of all judicial programs and services was \$3,299,225.

FINANCIAL ANALYSIS OF THE DISTRICT ATTORNEY'S FUNDS (FFS)

The District Attorney utilizes funds to control and manage money for particular purposes. Reviewing individual funds provides the information to determine if an entity is being accountable for the resources provided and may also give you more insight into the overall financial health.

The governmental funds reported a combined fund balance of \$2,222,161. This reflects an increase of \$169,595 from last year.

Condensed Balance Sheet

	2008	2007	Dollar Change	Total Percent Change
Total Current Assets	\$ 2,313,429	\$ 2,116,758	\$ 196,671	9.3%
Total Current Liabilities	91,268	64,192	27,076	42.2%
Fund Equity:				
Reserved	46,213		46,213	100%
Unreserved:				
General Fund	1,975,211	1,844,178	131,033	7.1%
Special Revenue Funds	200,737	208,388	(7,651)	-3.7%
Total fund equity	<u>2,222,161</u>	<u>2,052,566</u>	<u>123,382</u>	<u>6.0%</u>
Total Liabilities and Equity	\$ 2,313,429	\$ 2,116,758	\$ 150,458	7.1%

DISTRICT ATTORNEY OF THE TWENTY-THIRD JUDICIAL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended December 31, 2008

Condensed Statement of Revenues, Expenditures
and Changes in Fund Balances

	2008	2007	Dollar Change	Total Percent Change
Total Revenues	\$ 3,435,861	\$ 3,453,127	\$ (17,266)	-0.5%
Expenditures:				
Current	3,245,896	2,968,681	277,215	9.3%
Capital Outlay	20,371	67,397	(47,026)	-69.8%
Total Expenditures	<u>3,266,267</u>	<u>3,036,078</u>	<u>230,189</u>	<u>7.6%</u>
Excess (Deficiency)	169,594	417,049	(247,455)	-59.3%
Fund Balance:				
Beginning of the year	2,052,567	1,635,517	417,050	25.5%
End of the year	<u>\$ 2,222,161</u>	<u>\$ 2,052,566</u>	<u>\$ 169,595</u>	<u>8.3%</u>

GENERAL FUND BUDGETARY HIGHLIGHTS

The original budget for the General Fund was revised during the year. Authorized budget amendments were approved as follows:

Original Budgeted Revenue	\$3,155,611
Increase (Decrease) due to:	
Fines & Forfeitures	46,898
PTI Fees	30,370
Intergovernmental Revenue	(36,851)
Other	4,816
Interest	<u>(33,520)</u>
Final Budgeted Revenues	\$3,267,324
Original Budgeted Expenditures	\$2,962,230
Increase (Decrease) due to:	
Personnel service	127,008
Auto repair & maintenance	6,178
Office operations	(33,729)
Travel and conventions	(11,434)
Other	(279)
Capital outlay	<u>21,074</u>
	\$3,071,048

DISTRICT ATTORNEY OF THE TWENTY-THIRD JUDICIAL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended December 31, 2008

CAPITAL ASSETS

The investment in capital assets, net of accumulated depreciation, for governmental activities as of December 31, 2008 and 2007 was \$122,402 and 149,513, respectively.

	2008	2007
Equipment & Furniture	\$ 333,504	\$ 329,033
Automobiles	104,337	99,303
Other Equipment	13,998	13,998
Total Cost	451,839	442,334
Accumulated Depreciation	329,437	292,822
Net Capital Assets	<u>\$ 122,402</u>	<u>\$ 149,512</u>
Depreciation Expense	<u>\$ 51,376</u>	<u>\$ 36,956</u>

This year there was \$26,871 of additions and retirements and adjustments in capital assets of \$17,366. More detailed information about the capital assets is presented in Note 4 to the financial statements.

DEBT

The District Attorney has no debt outstanding.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

Among the factors considered in compiling the 2009 budget were:

1. any changes in rates and fees for the next fiscal year
2. any personnel changes
3. any new laws and regulations enacted that would apply to the upcoming year
4. any new revenue sources or expenditures not previously encountered.

DISTRICT ATTORNEY OF THE TWENTY-THIRD JUDICIAL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended December 31, 2008

Highlights of next year's adopted budget for the general fund include:

Beginning Fund Balance	\$ 2,021,424
Projected Revenue	3,392,631
Projected Expenditures	<u>(3,231,176)</u>
Ending Fund Balance	<u>\$ 2,182,879</u>

CONTACTING THE DISTRICT ATTORNEY'S FINANCIAL MANAGEMENT

This financial report is designed to provide a general overview of the District Attorney's finances and to show accountability for the money it receives. If you have questions about this report or need additional financial information, contact:

Sandy Sanchez, Accountant
District Attorney of the Twenty-Third Judicial District,
P.O. Box 750
Donaldsonville, LA 70346
Phone (225) 473-6777.

BASIC FINANCIAL STATEMENTS



STAGNI & COMPANY, LLC

CERTIFIED PUBLIC ACCOUNTANTS & CONSULTANTS

INDEPENDENT AUDITOR'S REPORT

Honorable Ricky L. Babin
District Attorney of the Twenty-Third Judicial District
Parishes of Ascension, Assumption and St. James, Louisiana

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the District Attorney of the Twenty-Third Judicial District, a component unit of the Ascension Parish Council, as of and for the year ended December 31, 2008, which collectively comprise the basic financial statements as listed in the table of contents. These financial statements are the responsibility of the District Attorney of the Twenty-Third Judicial District's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion the financial statements referred to above present fairly, in all material respects, the financial position of the governmental activities, each major fund and the aggregate remaining fund information of the District Attorney of the Twenty-Third Judicial District as of December 31, 2008, and the respective changes in financial position for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

Honorable Ricky L. Babin
District Attorney of the Twenty-Third Judicial District
Parishes of Ascension, Assumption, and St. James, Louisiana
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In accordance with *Government Auditing Standards*, we have also issued our report dated May 13, 2009, on our consideration of the District Attorney of the Twenty-Third Judicial District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

The Management's Discussion and Analysis and the Required Supplementary Information, as listed in the foregoing table of contents, are not a required part of the basic financial statements, but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the supplementary information. However, we did not audit the information and express no opinion on it.

Stagni & Company

Thibodaux, Louisiana
May 13, 2009



**DISTRICT ATTORNEY OF THE TWENTY-THIRD JUDICIAL DISTRICT
PARISHES OF ASCENSION, ASSUMPTION AND ST. JAMES, LOUISIANA**

Statement of Net Assets - Governmental Activities
December 31, 2008

ASSETS

Current assets:

Cash and cash equivalents	\$ 1,309,967
Investment in LAMP	813,559
Receivable	657
Prepaid Insurance	62,269
Due from other governments	189,246
Total current assets	<u>2,375,698</u>

Noncurrent assets:

Capital assets, net of depreciation	122,402
Total assets	<u>2,498,100</u>

LIABILITIES

Current liabilities:

Accrued expenses	91,175
Due to others	93
Total current liabilities	<u>91,268</u>

NET ASSETS

Invested in capital assets, net of related debt	122,402
Restricted	46,213
Unrestricted	2,238,217
Total net assets	<u><u>\$ 2,406,832</u></u>

See notes to financial statements

**DISTRICT ATTORNEY OF THE TWENTY-THIRD JUDICIAL DISTRICT
PARISHES OF ASCENSION, ASSUMPTION AND ST. JAMES, LOUISIANA**

Statement of Activities
For the Year Ended December 31, 2008

<u>FUNCTIONS / PROGRAMS</u>	<u>Expenses</u>	<u>Program Revenues</u>		<u>Net (Expense) Revenue</u>
		<u>Charges for Services</u>	<u>Operating Grants & Contributions</u>	
Governmental activities:				
General government - Judicial	\$ 3,299,225	\$ 1,805,186	\$ 1,584,607	\$ 90,568
Total governmental activities:				<u>90,568</u>
General revenues:				
Unrestricted investment earnings				31,401
Other				14,667
Gain on disposal of assets				<u>3,895</u>
Total general revenues				<u>49,963</u>
Change in net assets				<u>140,531</u>
Net assets - beginning				<u>2,266,301</u>
Net assets - ending				<u>\$ 2,406,832</u>

See notes to financial statements

**DISTRICT ATTORNEY OF THE TWENTY-THIRD JUDICIAL DISTRICT
PARISHES OF ASCENSION, ASSUMPTION AND ST. JAMES, LOUISIANA**

Balance Sheet - Governmental Funds
December 31, 2008

ASSETS	General	Worthless Check	Title IV-D Fund	Total
Cash and cash equivalents	\$ 1,216,590	\$ 4,372	\$ 89,005	\$ 1,309,967
Investment in LAMP	723,164	90,395		813,559
Receivable	657			657
Due from other governments	144,204		45,042	189,246
Due (to)/from other funds	21,002	(5,774)	(15,228)	-
TOTAL ASSETS	\$ 2,105,617	\$ 88,993	\$ 118,819	\$ 2,313,429
LIABILITIES				
Current Liabilities:				
Accrued payroll and benefits	\$ 84,193	\$ 1,305	\$ 5,677	\$ 91,175
Due to others		93		93
TOTAL LIABILITIES	84,193	1,398	5,677	91,268
FUND BALANCES				
Reserved for Federal Equitable Sharing	46,213			46,213
Unreserved - reported in:				
General Fund	1,975,211			1,975,211
Special Revenue Funds		87,595	113,142	200,737
TOTAL FUND BALANCES	2,021,424	87,595	113,142	2,222,161
TOTAL LIABILITIES AND FUND BALANCES	\$ 2,105,617	\$ 88,993	\$ 118,819	
Amounts reported for governmental activities in the Statement of Net Assets are different because:				
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.				122,402
Prepaid Insurance is not recorded in governmental funds				62,269
Net assets of governmental activities				<u>\$2,406,832</u>

See notes to financial statements

**DISTRICT ATTORNEY OF THE TWENTY-THIRD JUDICIAL DISTRICT
PARISHES OF ASCENSION, ASSUMPTION AND ST. JAMES, LOUISIANA**

Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds

For the Year Ended December 31, 2008

	General	Worthless Check	Title IV-D Fund	Total Governmental Funds
REVENUES				
Fines and forfeitures	\$ 861,904			\$ 861,904
Pre-trial intervention fees	888,458			888,458
Check collection fees		\$ 54,824		54,824
Intergovernmental revenue:				
Police jury and parish councils	260,755			260,755
School boards	45,000			45,000
Special District	18,000			18,000
Grants	97,168		\$ 198,514	295,682
State Salary Supplement	803,818			803,818
Parish Salary Supplement	161,352			161,352
Other	8,167			8,167
Proceeds from sale of asset	6,500			6,500
Interest	28,712	2,199	490	31,401
TOTAL REVENUES	<u>3,179,834</u>	<u>57,023</u>	<u>199,004</u>	<u>3,435,861</u>
EXPENDITURES				
General government - judicial -				
Current:				
Personnel service	2,656,320	34,237	189,939	2,880,496
Auto repair & maintenance	22,790			22,790
Office operations	254,770	18,675	5,850	279,295
Travel and conventions	14,124	48	1,506	15,678
Professional services	26,819	13,409	76	40,304
Other	7,101	232		7,333
Total current expenditures	2,981,924	66,601	197,371	3,245,896
Capital outlay	20,371	-	-	20,371
TOTAL EXPENDITURES	<u>3,002,295</u>	<u>66,601</u>	<u>197,371</u>	<u>3,266,267</u>
Operating transfers in (out)	(292)	292		-
Net changes in fund balances	177,247	(9,286)	1,633	169,594
FUND BALANCES				
Beginning	1,844,177	96,881	111,509	2,052,567
Ending	<u>\$ 2,021,424</u>	<u>\$ 87,595</u>	<u>\$ 113,142</u>	<u>\$ 2,222,161</u>

See notes to financial statements.

DISTRICT ATTORNEY OF THE TWENTY-THIRD JUDICIAL DISTRICT
PARISHES OF ASCENSION, ASSUMPTION AND ST. JAMES, LOUISIANA
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances
of Governmental Funds to the Statement of Activities
For the Year Ended December 31, 2008

Net change in fund balances - total governmental funds (fund financial statements) \$ 169,594

Amounts reported for *governmental activities* in the statement of activities
(government-wide financial statements) are different because:

Governmental funds report capital outlays as expenditures in the individual fund.
Governmental activities report depreciation expense to allocate the cost of those
capital assets over the estimated useful lives of the asset.

Capital asset purchases capitalized	\$ 20,371	
Gain on disposal of assets	3,895	
Depreciation expense	<u>(51,376)</u>	(27,110)

Increase in Prepaid Insurance	\$ <u>(1,953)</u>	<u>(1,953)</u>
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Change in net assets of governmental activities		<u>\$ 140,531</u>
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**DISTRICT ATTORNEY OF THE TWENTY-THIRD JUDICIAL DISTRICT
PARISHES OF ASCENSION, ASSUMPTION AND ST. JAMES, LOUISIANA**

Statement of Fiduciary Net Assets - Agency Funds
December 31, 2008

	<u>Pre-Trial Intervention</u>	<u>Asset Forfeiture</u>	<u>Total</u>
ASSETS			
Cash and cash equivalents	\$ 4,283	\$ 8,418	\$ 12,701
TOTAL ASSETS	<u>\$ 4,283</u>	<u>\$ 8,418</u>	<u>\$ 12,701</u>
LIABILITIES			
Due to others	\$ 4,283	\$ 8,418	\$ 12,701
TOTAL LIABILITIES	<u>\$ 4,283</u>	<u>\$ 8,418</u>	<u>\$ 12,701</u>

See notes to financial statements

DISTRICT ATTORNEY OF THE TWENTY-THIRD JUDICIAL DISTRICT
Parishes of Ascension, Assumption and St. James, Louisiana
Notes to the Financial Statements
For the Year Ended December 31, 2008

As provided by Article V. Section 26 of the Louisiana Constitution of 1974, the District Attorney has charge of every criminal prosecution by the state in his district, is the representative of the state before the grand jury in his district, and is the legal advisor to the grand jury. He performs other duties as provided by law. The District Attorney is elected by the qualified electors of the judicial district for a term of six years. The judicial district encompasses the parishes of Ascension, Assumption, and St. James, Louisiana.

Note 1 **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The financial statements have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant accounting policies are described below:

A. Reporting Entity

This report includes all funds, which are controlled by the District Attorney of the Twenty-Third Judicial District, which was determined on the basis of criteria set forth under Governmental Accounting Standards Board (GASB) statement number 14.

Even though the district attorney is an independently elected official and is legally separate from the police jury/parish councils, the district attorney is fiscally dependent on the police jury/parish councils and is considered to be a component unit of the police jury/parish councils. Since the district attorney is a multi-parish district attorney, the district attorney is reported as a component unit of only one police jury/parish council. The Ascension Parish council is the largest of the parish councils/police juries, therefore the district attorney is considered to be component unit for financial reporting purposes of Ascension Parish Council.

The accompanying financial statements present information only on the funds maintained by the district attorney and do not present information on the police juries/parish councils, the general government services provided by that governmental unit, or the other governmental units that compromise the financial reporting entity.

DISTRICT ATTORNEY OF THE TWENTY-THIRD JUDICIAL DISTRICT
Parishes of Ascension, Assumption, and St. James Parish, Louisiana
Notes to the Financial Statements (Continued)
For the Year Ended December 31, 2008

Note 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Basic Financial Statements - Basis of Presentation

GOVERNMENT-WIDE FINANCIAL STATEMENTS

The basic financial statements include both government-wide (reporting as a whole) and fund financial statements (reporting the major funds). All of the judicial and administrative services are classified as governmental activities.

In the government-wide Statement of Net Assets, the governmental activities are reported on a full accrual, economic resource basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations. The net assets are reported in three parts—invested in capital assets, net of related debt; restricted net assets; and unrestricted net assets.

The government-wide Statement of Activities reports both the gross and net cost of each of the functions and activities (judicial.). These functions are also supported by general government revenues (interest earned and other miscellaneous revenues.). The Statement of Activities reduces gross expenses (including depreciation) by related program revenues, operating and capital grants. Program revenues must be directly associated with the function (judicial.). Operating grants include operating-specific and discretionary (either operating or capital) grants.

The net costs (by function) are normally covered by general revenue (interest earned, etc). This government-wide focus is more on the sustainability as an entity and the change in the net assets resulting from the current year's activities.

FUND FINANCIAL STATEMENTS

The financial transactions are reported in individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprises its assets, liabilities, reserves, fund equity, revenues and expenditures/expenses. The various funds are reported by generic classification within the financial statements.

DISTRICT ATTORNEY OF THE TWENTY-THIRD JUDICIAL DISTRICT
Parishes of Ascension, Assumption, and St. James Parish, Louisiana
Notes to the Financial Statements (Continued)
For the Year Ended December 31, 2008

Note 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, (Continued)

B. Basic Financial Statements - Basis of Presentation (continued)

The governmental fund type is the only type reported. The focus of the governmental funds measurement (in the fund statements) is upon determination of financial position and changes in financial position (sources, uses, and balances of financial resources) rather than upon net income. The following is a description of the governmental funds reported:

Governmental funds:

- *General Fund* - The General Fund was established in compliance with Louisiana Revised Statute 15:571.11, which provides that 12 per cent of the fines collected and bonds forfeited be transmitted to defray the necessary expenses of his office. Also, LSA-RS 16.4 provides for revenues to be collected through court cost in connection with convictions and under the authority of LSA-RS 16.6 revenues were collected as grants from one policy jury and two parish councils within the district. Other revenues include unrestricted grants from three school boards within the district for general operations and revenues collected through the Pre-Trial Intervention Program to help defray the cost of that program.
- *Special Revenue Funds* – are used to account for fees, fines, and costs collected for a specified purpose or grants to be used for specific purposes that deal with judicial prosecution.
- *Agency Funds* -Agency funds are used to account for assets held for other funds and/or other governments. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

Agency funds of the District Attorney include the:

- Pre-Trial Intervention Fund - The Intervention Fund accounts for funds held for victims of crimes as a result of certain non-violent first offenders who have agreed to participate in the Pre-Trial Intervention program. As part of this program, the offender is required to pay restitution. Money is deposited in this fund and restitution is made to the victims.
- Drug Forfeiture Fund - The Drug Forfeiture fund accounts for monies and proceeds from the sale of property seized or obtained by judgment or settlement as a result of drug-related activities.

DISTRICT ATTORNEY OF THE TWENTY-THIRD JUDICIAL DISTRICT
Parishes of Ascension, Assumption, and St. James Parish, Louisiana
Notes to the Financial Statements (Continued)
For the Year Ended December 31, 2008

Note 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Basic Financial Statements - Basis of Presentation (continued)

- Bond Forfeiture Fund - The Bond Forfeiture Fund is used to account for the collection and disbursement of proceeds from the forfeiture of District, Parish, and City Court bail and surety bonds for failure by a defendant to appear in court. The distribution of the proceeds of the bond forfeitures is in accordance with Louisiana Revised Statute 15:571.11 (L) and (M).

Major and Non-major Funds:

The funds are further classified as major or non-major based on the total amount of revenue or assets per fund as follows:

Major Funds

General Fund

Worthless Check Fund

Title IV-D Fund

C. Measurement Focus and Basis of Accounting

Accrual Basis of Accounting

Basis of accounting refers to the point at which revenues or expenditures are recognized in the accounts and reported on the financial statements. It relates to the timing of the measurements made regardless of the measurement focus applied.

Governmental activities in the government-wide financial statements are presented on the accrual basis of accounting. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place. Revenues, expenses, gains, losses, assets, and liabilities resulting from non-exchange transactions are recognized in accordance with the requirements of GASB Statement No. 33 "Accounting and Financial Reporting for Non-exchange Transactions."

Program revenues included in the Statement of Activities derive directly from the program itself and reduce the cost of the function to be financed from the general revenues.

DISTRICT ATTORNEY OF THE TWENTY-THIRD JUDICIAL DISTRICT
Parishes of Ascension, Assumption, and St. James Parish, Louisiana
Notes to the Financial Statements (Continued)
For the Year Ended December 31, 2008

Note 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, (Continued)

C. Measurement Focus and Basis of Accounting (continued)

Modified Accrual Basis of Accounting

The fund financial statements are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period or within 60 days after year end. Expenditures are generally recorded when the related fund liability is incurred.

With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e. revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

Fines, fees, and other revenues are recorded when collected and are considered susceptible to accrual.

D. Budgets

The District Attorney adopts an annual budget for the General Fund and the Special Revenue Funds on a modified accrual basis of accounting. The original proposed budget is made available for public inspection and adopted in December of the previous year. When actual revenues failed to meet budgeted revenues by five percent or more and/or actual expenditures exceed budgeted expenditures by five percent or more, a budget amendment to reflect such change is adopted. All appropriations lapse at the end of the fiscal year.

E. Cash and Cash Equivalents

Cash includes amounts in demand deposits, interest-bearing demand deposits, and time deposits. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less. Under state law, an entity may deposit funds in demand deposits, interest-bearing demand deposits, or time deposits with state banks organized under Louisiana law or any other state of the United States, or under the laws of the United States.

DISTRICT ATTORNEY OF THE TWENTY-THIRD JUDICIAL DISTRICT
Parishes of Ascension, Assumption, and St. James Parish, Louisiana
Notes to the Financial Statements (Continued)
For the Year Ended December 31, 2008

Note 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, (Continued)

F. Due from Other Governments

The receivable amounts are made up of fines and fees collected by other governments to be remitted, amounts due on reimbursement grants, and reimbursements for expenditures from other agencies. No reserve for uncollectible is considered necessary for these receivables.

G. Capital Assets

In the government-wide financial statements capital assets purchased or acquired with an original cost of \$500 or more are recorded at either historical cost or estimated historical cost and depreciated over their estimated useful lives (excluding salvage value). Contributed assets are recorded at fair market value at the date received. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. Straight-line depreciation is used based on the following estimated useful lives:

- | | |
|---------------------------|----------|
| • Furniture and equipment | 5 years |
| • Vehicles | 5 years |
| • Other equipment | 10 years |

In the fund financial statements, capital assets used in governmental fund operations are accounted for as capital outlay expenditures of the fund upon acquisition.

H. Compensated Absences

Employees earn 10 days vacation leave per year and 10 days sick leave per year. An employee is entitled to take one week vacation leave after 6 months employment. After 5 years of employment, an employee is entitled to take 3 weeks vacation leave. Two personal days are granted to employees yearly, which cannot be accrued. Employees are allowed to accrue compensatory time when working overtime.

Employees, who resign or retire, are entitled to receive pay for all unused vacation leave and compensatory time that has been accumulated. Employees are not paid for sick leave upon leaving, and sick leave is limited to twenty-five days.

DISTRICT ATTORNEY OF THE TWENTY-THIRD JUDICIAL DISTRICT
Parishes of Ascension, Assumption, and St. James Parish, Louisiana
Notes to the Financial Statements (Continued)
For the Year Ended December 31, 2008

Note 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, (Continued)

H. Compensated Absences (continued)

At the end of the current year employees have accumulated \$14,788 of vacation leave and compensatory time, which was computed in accordance with GASB Codification Section C60. This amount is recorded as a payable of the General Fund (\$14,755) and the IV-D Fund (\$33). The entire amount is expected to be paid in the next year.

I. Interfund Receivables and Payables

During the course of operations transactions occur between individuals funds. These receivables and payables are classified as "due to or due from other funds" on the fund financial statement balance sheet.

In the process of aggregating data for the government-wide financial Statement of Net Assets and the Statement of Activities some amounts reported as due to/from balances were eliminated. Interfund receivables and payables were eliminated to minimize the "grossing up" effect on the assets and liabilities within the governmental activities column.

J. Equity Classifications

Government-wide Statements

Equity is classified as net assets and displayed in three components:

- a. Invested in capital assets, (net)—Consists of capital assets net of accumulated depreciation.
- b. Restricted net assets—Consists of net assets with constraints placed on the use by law through constitutional provisions or enabling legislation.
- c. Unrestricted net assets—All other net assets that do not meet the definition of "restricted" or "invested in capital assets."

Fund Financial Statements

Governmental fund equity is classified as fund balance. Fund balance is further classified as reserved and unreserved, with unreserved further split between designated and undesignated.

DISTRICT ATTORNEY OF THE TWENTY-THIRD JUDICIAL DISTRICT
Parishes of Ascension, Assumption, and St. James Parish, Louisiana
Notes to the Financial Statements (Continued)
For the Year Ended December 31, 2008

Note 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, (Continued)

K. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statement and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

Note 2 DEPOSITS AND INVESTMENTS

DEPOSITS:

A summary of deposits follows:

	Reported Balances	*Bank Balances
Demand deposits	\$1,322,518	\$1,374,468
Petty cash	150	0
TOTAL	\$1,322,668	\$1,374,468

Demand (deposits and interest bearing demand deposits) are recorded at cost, which approximates fair value. At December 31, 2008, the reported amount of deposits was \$1,322,668 and the bank balance was \$1,374,468. The difference between the bank balance and the carrying amount represents outstanding checks and deposits in transit.

Custodial credit risk is the risk that in an event of a bank failure, the district's deposits may not be returned to it. Of the total bank balance of deposits, \$1,025,125 is considered exposed to custodial credit risk. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposits insurance or the pledge of securities owned by the fiscal agent bank. The market values of the pledged securities plus the federal deposit insurance (FDIC) must at all time equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. FDIC and pledged securities adequately secure these deposits from risk. The collateral must be held at the pledging bank's trust department or other bank, acting as the pledging bank's agent, in the District's name.

DISTRICT ATTORNEY OF THE TWENTY-THIRD JUDICIAL DISTRICT
Parishes of Ascension, Assumption, and St. James Parish, Louisiana
Notes to the Financial Statements (Continued)
For the Year Ended December 31, 2008

Note 2 **DEPOSITS AND INVESTMENTS (Continued)**

Even though the pledged securities are considered uncollateralized under the provisions of GASB Statement 3, R.S. 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the entity that the fiscal agent has failed to pay deposited funds upon demand.

INVESTMENTS:

The District Attorney had \$813,560 invested in the Louisiana Asset Management Pool (LAMP), a local government investment pool. LAMP is administered by LAMP, Inc., which is a nonprofit corporation organized under the laws of the State of Louisiana which was formed by an initiative of the State Treasurer, representatives from various organizations of local government, the Government Finance Officers Association of Louisiana, and the Society of Louisiana CPA's. Only local governments having contracted to participate in LAMP have an investment interest in its pool of assets. The primary objective of LAMP is to provide a safe environment for the placement of public funds in short-term, high quality investments. LAMP investments are restricted to securities issued, guaranteed, or backed by the U.S. Treasury, the U.S. government or one of its agencies, enterprises, or instrumentalities, as well as repurchase agreements collateralized by those securities. The dollar weighted average portfolio maturity of LAMP assets is restricted to not more than 90 days, and consists of no securities with maturity in excess of 397 days. LAMP is designed to be highly liquid to give its participants immediate access to their account balances.

This investment pool has not been assigned a risk category since the District Attorney has not issued securities, but rather owns an undivided beneficial interest in the assets of this pool.

Credit Risk and Custodial Credit Risk. State law limits investments in collateralized certificates of deposits, government backed securities, commercial paper, the state sponsored investment pool, and mutual funds consisting solely of government backed securities. The state investment pool (LAMP) operates in accordance with state laws and regulations. It is the District Attorney's policy to limit its investments in these investment types. As of December 31, 2008, the District Attorney's investment in LAMP was rated AAAM by Standard & Poor's.

DISTRICT ATTORNEY OF THE TWENTY-THIRD JUDICIAL DISTRICT
Parishes of Ascension, Assumption, and St. James Parish, Louisiana
Notes to the Financial Statements (Continued)
For the Year Ended December 31, 2008

Note 3 **DUE FROM OTHER GOVERNMENTS**

The following is a summary of due from other governments:

DUE FROM	FOR	GENERAL FUND	TITLE IV-D FUND	TOTALS
Parish Councils/Police Juries	Commissions on fines and forfeitures	\$136,268		\$136,268
LA Dept of Social Services	Title IV-D Grant		\$45,042	45,042
State of Louisiana	State Grants	3,615		3,615
Dept. of Justice	Juvenile Probation Grant	4,321		4,321
TOTALS		\$144,204	\$45,042	\$186,246

Note 4 **CAPITAL ASSETS**

A schedule of changes in capital assets follows:

Governmental Activities	Balance 12/31/07	Additions	Retirements/ Adjustments	Balance 12/31/08
Equipment and Furniture	\$329,033	\$4,471		\$333,504
Automobiles	99,303	22,400	\$(17,366)	104,337
Other Equipment	13,998			13,998
Totals	\$442,334	\$26,871	\$(17,366)	\$451,839

DISTRICT ATTORNEY OF THE TWENTY-THIRD JUDICIAL DISTRICT
Parishes of Ascension, Assumption, and St. James Parish, Louisiana
Notes to the Financial Statements (Continued)
For the Year Ended December 31, 2008

Note 4 **CAPITAL ASSETS (Continued)**

Less accumulated depreciation:

Equipment and Furniture	\$240,871	\$34,245		\$275,116
Automobiles	41,495	15,731	\$(14,761)	42,465
Other Equipment	10,456	1,400		11,855
Totals	\$292,822	\$51,376	\$(14,761)	\$329,437
Capital assets, net	\$149,512			\$122,402

Depreciation expense for the year ending December 31, 2008 was \$51,376.

Note 5 **LITIGATION AND CLAIMS**

There is no litigation pending that is susceptible to accrual in accordance with statements of Financial Accounting Standards No. 5.

Note 6 **PENSION PLANS**

Plan Description. The District Attorney and Assistant District Attorneys are members of the Louisiana District Attorney's Retirement System (System), a cost sharing, and multiple-employer defined benefit pension plan administered by a separate board of trustees.

Assistant District Attorneys who earn, as a minimum, the amounts paid by the state for Assistant District Attorneys and are under the age of 60 at the time of original employment and all district attorneys are required to participate in the system. For members who joined the system before July 1, 1990, and who elect not to be covered by the provisions, the following applies:

Any member with 23 or more years of creditable service regardless of age may retire with a 3% benefit reduction for each year below age 55, provided that no reduction is applied if the member has 30 or more years of service. Any member with at least 18 years of service may retire at age 55 with a 3% benefit reduction for each year below age 60. In addition, any member with at least 10 years of service may retire at age 60 with a 3% benefit reduction for each year retiring below the age of 62.

DISTRICT ATTORNEY OF THE TWENTY-THIRD JUDICIAL DISTRICT
Parishes of Ascension, Assumption, and St. James Parish, Louisiana
Notes to the Financial Statements (Continued)
For the Year Ended December 31, 2008

Note 6 **PENSION PLANS (Continued)**

The retirement benefit is equal to 3% of the member's average final compensation multiplied by the number of years of his membership service, not to exceed 100% of his average final compensation.

For members who joined the system after July 1, 1990, or who elected to be covered by the new provisions the following applies: Members are eligible to receive normal retirement benefits if they are age 60 and have 10 years of service credit, are age 55 and have 24 years of service credit, or have 30 years of service credit regardless of age. Benefits may not exceed 100% of average final compensation. The system also provides death and disability benefits. Benefits are established or amended by state statute.

The system issues an annual publicly available financial report that includes financial statements and required supplementary information for the system. That report may be obtained by writing to the Louisiana District Attorneys Retirement System, 1645 Nicholson Drive Baton Rouge, Louisiana 70802, or by calling (225) 343-0171.

Funding Policy. Plan members are required by state statute to contribute 7% of their annual covered salary and the District Attorney is required to contribute at an actuarially determined rate. The current rate was 0% of annual covered payroll from the beginning of the year to December 31, 2008. Contributions to the system also include .2% of the ad valorem taxes collected throughout the state and revenue sharing funds as appropriated by the legislature. The contribution requirements of plan members and the District Attorney are established and may be amended by state statute. As provided by R.S. 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The District Attorney's contributions to the System for the years ending December 31, 2008, 2007, and 2006 were \$0, \$3,684, and \$9,648, respectively, equal to the required contributions for each year.

DISTRICT ATTORNEY OF THE TWENTY-THIRD JUDICIAL DISTRICT
Parishes of Ascension, Assumption, and St. James Parish, Louisiana
Notes to the Financial Statements (Continued)
For the Year Ended December 31, 2008

Note 7 SALARY SUPPLEMENTS (ON-BEHALF PAYMENTS)

A portion of the salaries and benefits of the District Attorney and the Assistant District Attorneys are paid by the State of Louisiana and the Parishes of Ascension, Assumption and St. James.

In accordance with GASB No. 24, "Accounting and Financial Reporting for Certain Grants and Other Financial Assistance", the amount of these salaries and benefits paid on-behalf directly to the district attorney and the assistant district attorneys has been recognized by the District Attorney's Office as revenues and expenditures. The amount recognized in the current year from the State and the Parishes was \$803,818 and \$161,352, respectively.

Note 8 EXPENDITURES - EXCESS OF ACTUAL OVER BUDGETED

The Worthless Check Fund had actual expenditures of \$66,601 over budgeted expenditures of \$66,009, creating an excess of actual over budget of \$370.

Note 9 DEFERRED COMPENSATION PLAN

All current employees are eligible to participate in the State of Louisiana Public Employees Deferred Compensation Plan. Through payroll deductions, employees can make pre-tax contributions to this 457 plan from eligible pay. The amount allowed to contribute to the plan is based on taxable compensation as defined by the Internal Revenue Code (IRC). Existing deferred compensation plans with a prior employer may be transferred at anytime. The District Attorney's office matches employee's contributions up to 6.2% dollar for dollar. The total employer contributions made were \$63,384.

DISTRICT ATTORNEY OF THE TWENTY-THIRD JUDICIAL DISTRICT
Parishes of Ascension, Assumption, and St. James Parish, Louisiana
Notes to the Financial Statements (Continued)
For the Year Ended December 31, 2008

Note 10 INTERFUND RECEIVABLES/PAYABLES

Interfund receivables and payables for the individual funds were:

INDIVIDUAL FUND	INTERFUND RECEIVABLE	INTERFUND PAYABLE
General Fund	\$21,002	
Worthless Checks		\$5,774
IV-D Office Fund		15,228
Totals	\$ 21,002	\$21,002

Note 12 RISK MANAGMENT

The District Attorney is exposed to various risks of loss related to theft of, damage to, and destruction of assets; errors and omission; injuring to employees; health insurance for its employees; auto liability; and natural disasters. The District Attorney has purchased commercial insurance for each type of risk to which it is exposed. Settlements have not exceeded insurance coverage in any of the three proceeding years.

Note 13 OPERATING LEASES

The District Attorney maintains operating leases for six copiers. The lease term for each of these leases varies for 36-48 months beginning on the date the lease is signed. Lease payments made for the copiers totaled \$14,828.

REQUIRED SUPPLEMENTARY INFORMATION

DESCRIPTION OF MAJOR FUNDS

General Fund - The General Fund was established in compliance with Louisiana Revised Statute 15:571.11, which provides that 12 per cent of the fines collected and bonds forfeited be transmitted to the District Attorney to defray the necessary expenses of his office. Also, LSA-RS 16.4 provides for additional revenues to be collected through court cost in connection with convictions and under the authority of LSA-RS 16.6 revenues were collected as grants from one policy jury and two parish councils within the district. Additional revenues include unrestricted grants from three school boards within the district for general operations and revenues collected through the Pre-Trial Intervention Program to help defray the cost of that program.

Title IV-D Fund - The Title IV-D Fund consists of reimbursement grant payments from the Louisiana Department of Social Services, authorized by Act 117 of 1975, to establish family and child support programs compatible with Title IV-D of the Social Security Act. The purpose of the fund is to enforce the support obligation owed by absent parents to their families and children, to locate absent parents, to establish paternity, and to obtain family and child support.

Worthless Checks Fund - The Worthless Check Collection Fee Special Revenue Fund consists of fees collected in accordance with Louisiana Revised Statute 16:15, which provides for a specific fee whenever the District Attorney's office collects and processes a worthless check. Expenditures from this fund are at the sole discretion of the District Attorney and may be used to defray the salaries and the expenses of the office of the District Attorney, but may not be used supplement the salary of the District Attorney.

**DISTRICT ATTORNEY OF THE TWENTY-THIRD JUDICIAL DISTRICT
PARISHES OF ASCENSION, ASSUMPTION AND ST. JAMES, LOUISIANA**

*Budget Comparison Schedule - General Fund
For the Year Ended December 31, 2008*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Positive</u> <u>(Negative)</u>
REVENUES				
Fines and forfeitures	\$ 820,510	\$ 867,408	\$ 861,904	\$ (5,504)
Pre-trial intervention fees	785,941	916,311	888,458	(27,853)
Intergovernmental revenue:				
Police jury and parish councils	246,300	258,265	260,755	2,490
School boards	45,000	45,000	45,000	-
Special District	18,000	18,000	18,000	-
Grants	61,990	91,919	97,168	5,249
State Salary Supplement	928,260	812,066	803,818	(8,248)
Parish Salary Supplement	173,000	210,449	161,352	(49,097)
Other	12,520	10,836	8,167	(2,669)
Proceeds from Sale of Asset	-	6,500	6,500	-
Interest	64,090	30,570	28,712	(1,858)
TOTAL REVENUES	<u>3,155,611</u>	<u>3,267,324</u>	<u>3,179,834</u>	<u>(87,490)</u>
EXPENDITURES				
General government - judicial -				
Current:				
Personnel service	2,572,730	2,699,738	2,656,320	43,418
Auto repair & maintenance	15,250	21,428	22,790	(1,362)
Office operations	291,030	257,301	254,770	2,531
Travel and conventions	23,200	11,766	14,124	(2,358)
Professional services	28,270	27,991	26,819	1,172
Other	-	-	7,101	(7,101)
Total current expenditures	<u>2,930,480</u>	<u>3,018,224</u>	<u>2,981,924</u>	<u>36,300</u>
Capital outlay	31,750	52,824	20,371	32,453
TOTAL EXPENDITURES	<u>2,962,230</u>	<u>3,071,048</u>	<u>3,002,295</u>	<u>68,753</u>
Operating transfer in (out)	-	-	(292)	292
Net changes in fund balances	193,381	196,276	177,247	(19,029)
FUND BALANCES				
Beginning of year	1,844,177	1,844,177	1,844,177	-
End of year	<u>\$ 2,037,558</u>	<u>\$ 2,040,453</u>	<u>\$ 2,021,424</u>	<u>\$ (19,029)</u>

**DISTRICT ATTORNEY OF THE TWENTY-THIRD JUDICIAL DISTRICT
PARISHES OF ASCENSION, ASSUMPTION AND ST. JAMES, LOUISIANA**

Budget Comparison Schedule - Worthless Check Fund
For the Year Ended December 31, 2008

	Budgeted Amounts		Actual	Variance
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Check collection fees	\$ 54,150	\$ 54,734	\$ 54,824	\$ 90
Interest	4,300	2,328	2,199	(129)
TOTAL REVENUES	<u>58,450</u>	<u>57,062</u>	<u>57,023</u>	<u>(39)</u>
EXPENDITURES				
Current - General government - Judicial:				
Personnel services	32,980	33,558	34,237	(679)
Office operations	20,700	18,397	18,675	(278)
Travel and conventions		58	48	
Professional services	14,100	13,996	13,409	587
Other			232	
TOTAL EXPENDITURES	<u>67,780</u>	<u>66,009</u>	<u>66,601</u>	<u>(370)</u>
Capital outlay	<u>1,750</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>69,530</u>	<u>66,009</u>	<u>66,601</u>	<u>(370)</u>
 Operating transfers in (out)	 -	 -	 292	 (292)
 Net change in fund balances	 (11,080)	 (8,947)	 (9,286)	 39
FUND BALANCES				
Beginning	96,881	96,881	96,881	-
Ending	<u>\$ 85,801</u>	<u>\$ 87,934</u>	<u>\$ 87,595</u>	<u>\$ 39</u>

**DISTRICT ATTORNEY OF THE TWENTY-THIRD JUDICIAL DISTRICT
PARISHES OF ASCENSION, ASSUMPTION AND ST. JAMES, LOUISIANA**

Budget Comparison Schedule - Title IV-D Fund
For the Year Ended December 31, 2008

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Positive (Negative)</u>
REVENUES				
Intergovernmental Revenue:				
Louisiana Department of Social Services	\$ 220,300	\$ 127,055	\$ 198,514	\$ 71,459
Interest	380	481	490	9
TOTAL REVENUES	<u>220,680</u>	<u>127,536</u>	<u>199,004</u>	<u>71,468</u>
EXPENDITURES				
General government - judicial -				
Current:				
Personnel services	194,900	190,109	189,939	170
Office operations	10,165	10,673	5,850	4,823
Travel and conventions	6,450	1,633	1,506	127
Professional services	80	58	76	(18)
Total Current Expenditures	<u>211,595</u>	<u>202,473</u>	<u>197,371</u>	<u>5,102</u>
Capital Outlay	6,000	-	-	-
TOTAL EXPENDITURES	<u>217,595</u>	<u>202,473</u>	<u>197,371</u>	<u>5,102</u>
Net changes in fund balances	<u>3,085</u>	<u>(74,937)</u>	<u>1,633</u>	<u>76,570</u>
FUND BALANCES				
Beginning	111,509	111,509	111,509	-
Ending	<u>\$ 114,594</u>	<u>\$ 36,572</u>	<u>\$ 113,142</u>	<u>\$ 76,570</u>

REPORTS REQUIRED BY GAO



STAGNI & COMPANY, LLC

CERTIFIED PUBLIC ACCOUNTANTS & CONSULTANTS

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Honorable Ricky L. Babin
District Attorney of the Twenty-Third Judicial District
Parishes of Ascension, Assumption, and St. James, Louisiana

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the District Attorney of the Twenty-Third Judicial District, Parishes of Ascension, Assumption, and St. James, Louisiana, a component unit of the Ascension Parish Council, as of and for the year ended December 31, 2008, which collectively comprise the basic financial statements and have issued our report thereon dated May 13, 2009. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the District Attorney of the Twenty-Third Judicial District's internal control over financial reporting as a basis for designing our audit procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District Attorney's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the District Attorney's internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing assigned functions, to prevent or detect misstatements on a timely basis.

Honorable Ricky L. Babin
District Attorney of the Twenty-Third Judicial District
Parishes of Ascension, Assumption, and St. James, Louisiana
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A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the financial statements that is more than inconsequential will not be prevented or detected by the internal controls. A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the internal controls.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District Attorney of the Twenty-Third Judicial District, Parishes of Ascension, Assumption, and St. James, Louisiana's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of management and the Legislative Auditor and is not intended to be and should not be used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Stagni & Company

May 13, 2009
Thibodaux, Louisiana



**DISTRICT ATTORNEY OF THE TWENTY-THIRD JUDICIAL DISTRICT
PARISHES OF ASCENSION, ASSUMPTION AND ST. JAMES,
LOUISIANA**

**Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2008**

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the District Attorney of the Twenty-Third Judicial District, Parishes of Ascension, Assumption, and St. James, Louisiana, a component unit of the Ascension Parish Council, as of and for the year ended December 31, 2008, which collectively comprise the basic financial statements and have issued our report thereon dated May 13, 2009. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Our audit of the basic financial statements resulted in an unqualified opinion.

Section I Summary of Auditor's Reports

a. Report on Internal Control and Compliance Material to the Financial Statements

Internal Control

Material Weaknesses **No**

Significant Deficiencies **No**

Compliance

Compliance Material to Financial Statements **No**

b. Federal Awards – NOT APPLICABLE

Internal Control

Material Weaknesses ☐ Yes ☐ No Reportable Conditions ☐ Yes ☐ No

Type of Opinion On Compliance Unqualified ☐ Qualified ☐

For Major Programs Disclaimer ☐ Adverse ☐

Are their findings required to be reported in accordance with Circular A-133, Section .510(a)?

☐ Yes ☐ No

c. Identification of Major Programs: NOT APPLICABLE

Section II Financial Statement Findings

NONE

Section III Federal Award Findings and Questioned Costs

NOT APPLICABLE

